

**Table 1**  
**Effective Revenue Taxes in Selected MSAs**

MSA	<i>Public Utility, Regulatory, Business Occupational and License Fees</i>		<i>Sales / Use Tax</i>		<i>911 Fee</i>	<i>TDD/TDS Fee</i>	<i>Gross Receipts</i>	<i>Universal Service Fund</i>	MSA TOTAL <sup>2</sup>
	<u>Effective % of Revenues</u>		<u>Effective % of Revenues</u>		<u>Effective % of Revenues</u>	<u>Effective % of Revenues</u>	<u>Effective % of Revenues</u>	<u>Effective % of Revenues</u>	
	STATE	LOCAL <sup>1</sup>	STATE	LOCAL <sup>1</sup>					
New York	0.00%	0.00%	4.26%	4.00%	1.75%	0.00%	5.07%	0.00%	18.84%
Newark	0.00%	0.00%	6.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.76%
Newark	0.20%	1.50%	0.00%	0.00%	1.88%	0.00%	0.00%	0.00%	7.34%
Oakland	0.00%	0.00%	4.50%	4.88%	0.00%	0.00%	0.00%	2.50%	15.64%
Philadelphia	0.00%	0.00%	6.00%	1.00%	0.00%	0.00%	0.50%	0.00%	11.26%
Phoenix	0.12%	1.40%	5.00%	5.20%	0.25%	0.00%	0.00%	0.00%	15.73%
Portland	0.00%	0.00%	6.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.76%
Portland	0.00%	1.50%	0.00%	0.00%	0.00%	0.00%	0.25% <sup>3</sup>	0.00%	5.51%
Portsmouth	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.76%
Providence	0.00%	0.00%	7.00%	0.00%	1.18%	0.00%	5.00%	0.00%	16.94%
Salt Lake	0.00%	0.00%	4.88%	2.70%	1.43%	0.00%	0.00%	1.00%	13.76%
San Francisco	0.11%	8.73%	0.00%	0.00%	0.72%	0.05% <sup>3</sup>	0.00%	6.75%	20.12%
Seattle	0.00%	0.00%	6.50%	4.20%	0.00%	0.00%	0.47%	0.00%	14.93%
Shaw Falls	0.00%	0.00%	4.00%	2.00%	0.00%	0.38%	0.15%	0.00%	10.29%
St. Louis	0.00%	0.00%	4.23%	4.40%	0.00%	0.00%	0.00%	0.00%	12.39%
Washington D.C.	0.00%	10.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	13.76%
Wichita	0.00%	0.00%	4.90%	2.00%	0.00%	0.00%	0.00%	0.00%	10.66%
Wilmington	4.25%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.02%

**Notes:**

- (1) "Local" includes County, City, School District and Special District taxes.
- (2) MSA Total includes Federal taxes (3% Excise Tax and 0.76% Schools & Libraries Fund Tax).
- (3) This is the maximum rate allowed, actual rates determined on a case-by-case basis.



# **STATE AND LOCAL TAXES AND FEES IMPOSED ON THE WIRELESS TELECOMMUNICATIONS INDUSTRY**

Prepared by: PricewaterhouseCoopers LLP

September, 1998

Note: The taxes and fees contained in the attached survey were compiled at the request of the Personal Communications Industry Association for exclusive use in the preparation of the attached report, and should not be used or relied upon for any other purpose. The information contained in this report is as accurate and complete as possible, however, PricewaterhouseCoopers advises readers that rates of taxes and fees are subject to frequent fluctuation, and the rates set forth in this survey at the time of preparation may not reflect current rates. Further, as fees imposed by local governments are numerous, PricewaterhouseCoopers has attempted to identify only those local taxes and fees specifically applicable to wireless providers, and not to corporations in general.



PCIA  
STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property unless otherwise specified				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Alabama	5% (Ala. Code § 40-18-31)	4% standard rate (Ala. Code § 40-23-2, 40-12-222, 40-23-61, 40-23-62) & 1.5% cell site equipment (Gulf Tel. Co. v. Sizemore, CV87-1730-G)	None (Ala. Code § 40-23-2, 40-23-61) Alabama does not impose a sales tax on the sale of telecommunications services.	4% Cellular Radio Telecomm. Services Tax; If monthly gross sales or gross receipts are in excess of \$600,000 then the tax is \$4,020 plus 3.7% of excess over \$600,000; (Ala. Code § 40-21-120, 121, 123; Ala. Reg. § 810-6-5-.26)
Alaska	9.4% (Alaska Code § 43.20.011)	None	None	None
Arizona	8% (Ariz. Rev. St. Ann. § 43-1111)	5% (Transaction Privilege Tax) (Ariz. Rev. St. Ann. §§ 42-1306, 1310.04, 1307, 1407, 1408, 1408.01, 1409; Ariz. Comp. Admin. R. & Regs. § R15-5-2002, R15-5-2306)	Yes (Ariz. Rev. St. Ann. §§ 42-1310.04)	None, See sales & use tax

PCIA  
STATE TAX SPREADSHEET

Property Tax -			
STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Alabama	Public utilities assessed by Dept. of Revenue at 30% of property's reasonable value; cellular companies are not generally classified as public utilities, and are therefore locally assessed (Ala. Code § 40-21-1, 40-21-17, 40-21-52, 40-8-3)	Deeds: 50¢ per \$500.00 in property value (Ala. Code § 40-22-1); Mortgages: 15¢ per \$100.00 of indebtedness (Ala. Code § 40-22-2)	Domestic corp's pay tax on capital stock; foreign corp's doing business pay on capital stock employed in the state
Alaska	Locally assessed	None	None
Arizona	Assessed by Dept. of Revenue at 26% of full cash value; tax is 0.65% on assessed value (Ariz. Rev. St. Ann. §§ 40-8-2, 42-793, 42-793.01, 42-162, 42-227, 42-201, 42-762, 42-763, 42-794; (Ch. 2, Laws 1996, 7th Sp. Sess.; Ch. 41, Laws 1994)	\$2 transfer fee (Ariz. Rev. St. Ann. § 42-1611)	None

**PCIA**  
**STATE TAX SPREADSHEET**

STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Alabama	Not reg. by Public Service Comm. Of Alabama ( <i>Alabama Cellular Service v. Sizemore</i> , 565 So. 2d 1990)	Locally administered fee (Al. Stat. Ann. 11-98-1)	\$5-\$100 Annual Corporate Permit (Ala. Code §§ 40-14-21, 22)
Alaska	Public Utility Regulatory Fee: not to exceed 0.8% of gross revenue derived from operations in the state; Gross revenue means the total operating revenue from intrastate services, as shown in a utility's annual report. (Alaska St. §§ 42.05.254, 42.05.990, 42.05.711); Alaska Public Utilities Comm. Registration (Alaska St. §§42.05.221, 42.05.990)	Locally administered fee; however, does not apply to wireless (Ak. Stat. Ann. 29.35.131)	\$50 every two years (State Licensing Department) (Alaska St. §§ 43.70.110, 43.70.030)
Arizona	0.1214% of gross operating revenues over \$250,000; Annual assessment imposed on cellular wholesalers (Ariz. Rev. St. Ann. §§ 42-1306, 1310.0440-401); Register w/ Arizona Corporation Comm.; cellular providers are divided into three categories: cellular wholesalers, FCC license holders and cellular retailers; only cellular wholesalers are categorized as public service corp. and subject to the registration requirement (Ariz. Comp. Admin. R. & Regs. § R14-2-1103)	State administered fee of \$0.10 per month for each activated wireless service (through 6/30/99, \$0.20 per month thereafter) for the purpose of financing emergency telecommunication services (Az. Stat. Ann. 42-1472); See also, "Cell-Call Solutions Sought," Arizona Business Gazette, 6/19/97, where proposed rates are 20¢ per cellular call.	None

**PCIA  
STATE TAX SPREADSHEET**

<b>STATE</b>	<b>Inc./Reg. Fee</b>	<b>TDD/TDS Fee</b>	<b>Lease Tax</b>	<b>Universal Service Fund</b>
Alabama	\$175 (Ala. Code § 10-2B-15.03)	None	4% gross proceeds from lease of t.p.p. (Ala. Code § 40-12-222)	None
Alaska	\$35 (Alaska St. § 10.06.728)	None	N/A	Authorized to establish reasonable rates (Alaska St. §42.05.840) No USF fee currently in place
Arizona	\$150 (Ariz. Rev. St. Ann. § 10-1503)	None. Amounts to provide telecomm services for the deaf appropriated from revenue derived from telecomm excise tax. (Az. St. Ann. 36-1947)	3% for rentals or leases entered into before 1967 (Ariz. Rev. St. Ann. §§ 42-1711)	Should not apply to wireless providers. One half of the AZ USF is collected from providers of basic local exchange service that interconnect with the public switched network at a rate of \$0.025386 per access line. The other half is collected from providers of intrastate toll service. (Regs. 14-2-1204)



PCIA  
STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Arkansas	6.5% (Ark. St. Ann. § 26-51-205)	4.5% (Ark. St. Ann. §§ 26-52-301, 508, 26-53-106, 112, 123)	Yes (Ark. St. Ann. §§ 26-52-301, Ark. Reg. GR-7)	None
California	7.6% (Cal. Rev. & Tax Code § 23151)	7.25%, which may increase to 8.5% with an additional imposition of county or city taxes (Cal. Const. Sec. 35, Art. XIII; Cal. Rev. & Tax Code §§ 6051, 6051.3, 6051.4, 6201, 6201.2, 6201.3, 7200, 7201, 7202, 7202.5, 7203, 6202)	No (Cal. Rev. & Tax Code § 6051)	None
Colorado	5% (Colo. Rev. St. § 39-22-301)	3% (Colo. Rev. St. §§ 39-26-104, 105, 106, 202, 203)	Yes (Colo. Rev. St. § 39-26-102, 104)	None

PCIA  
STATE TAX SPREADSHEET

Property Tax -			
STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Arkansas	Assessed by the Tax Division of the Public Service Commission at 20% of fair market value or actual value(Ark. St. Ann. §§ 26-26-1601, 26-26-1602, 26-26-1607, 26-24-101, 26-24-103, 26-26-304)	\$2.20 per \$1,000 (Ark. St. Ann. § 26-60-105)	For ordinary corp's with authorized stock, tax is imposed at a rate of 0.27% of the domestic or foreign corporation's outstanding capital stock that is apportioned to Arkansas (Ark. St. Ann. § 26-54-104)
California	All utilities (including wireless telecom. providers) centrally assessed by the State Board of Equalization at 100% of the full cash value; tax not to exceed 1% of full cash value (State Board of Equalization-Valuation Division in Prop Tax Dept.) (Cal. Const. Art. XIII § 19; Cal. Const. Art. XIII A § 1; <i>Claircom Communications Group dba Air One</i> , SBE, SAU 94 014, September 1, 1994)	The county tax rate is 55¢ for each \$500 of value (Cal. Rev. & Tax. Code § 11911)	For income years commencing after 1996, the minimum tax that must be prepaid by a qualified "new corporation" when it incorporates or qualifies to transact business in California is \$600. (Cal. Rev. & Tax. Code § 23221)
Colorado	The total valuation for property tax purposes is based on the actual value of property (adjusted by an equalization factor) and is limited to a revenue amount that is equal to (1) the preceding year's amount of revenue, plus (2) 51/5%, plus (3) the amount of revenue that was abated or refunded by the taxing entity as of August 1 of a current year, less (4) certain amounts of revenue, unless otherwise specified, that are received by the taxing entity by August 1 of a current year as taxes paid on any taxable property that had previously been omitted from the assessment roll of any year. (Colo. Rev. §§ 29-1-301, 39-4-101, 39-4-102)	1¢ per \$100 (Colo. Rev. § 39-13-102)	None

PCIA  
STATE TAX SPREADSHEET

STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Arkansas	Fee collected from all utilities (including cellular providers) equal to proportion of the utilities costs that the gross earning of the utilities bear to the total gross earnings of all utilities, not to exceed 0.04% of gross earnings, as determined by the commission (Ark. St. Ann. § 23-3-110); Register w/ Arkansas Public Service Comm. to obtain a certificate of public convenience and necessity (Ark. St. Ann. § 23-3-205)	State administered fee of \$0.50 per month per CMRS connection that has a billing address in the state. (Ar. St. Ann. 12-10-318) Wireline providers assessed locally.	Annual report filing fee \$5; license fee per 100 members \$10
California	0.11% PUC Regulatory Fee (Cal. Pub. Util. Code § 431); Register w/ California Public Utilities Comm. to obtain a certificate of public convenience and necessity (Cal. Pub. Util. Code §§ 701, 216, 234, 1001, 1013, <i>Re Moore Universal Telephone Services Act</i> , P.U.C. decision 87-10-088, 25 CPUC 2d 556 (1987))	State-administered fee of 0.72% of the charges made for monthly intrastate telephone service. (Cal. Rev. & Tax Code §§ 41020, 41030)	None
Colorado	None due to deregulation (Colo. Rev. St. § 40-15-401)	Locally administered surcharge applies to wireless providers and is imposed at the max rate of \$0.70 per month per wireless communications access. (Co. Stat. Ann. 29-11-102)	None

PCIA  
STATE TAX SPREADSHEET

STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Arkansas	\$300 (Ark. St. Ann. § 4 27-1503)	Does not apply to wireless. A charge of \$0.03 per mo/per access line is imposed on wireline carriers (Act 501)	See Sales Tax (Ark. St. Ann. §§ 26-52-301, 508, 26-53-106, 112, 123)	Charge to be set by Ark. Public Service Comm. (Ark. St. Ann. §23-17-304, 23-17-404; 1997 A.R. S.B. 54 §27(b)) All telecommunications providers must contribute at a rate based on their in-state revenues, as determined by the PSC on a case-by-case basis. Applies to wireless carriers.
California	No fee, but see Franch. Tax/Cap. St. Tax column (Cal. Rev. & Tax Code § 2105)	Imposed on wireless carriers and wireline carriers at a rate not to exceed 0.05% on the charges for intrastate telephone service. (Ca. Pub. Util. Code § 2881)	See Sales Tax Rate (leases viewed as "continuing sales") (Cal. Rev. & Tax Code §§ 6006, 6006.1, 6010.1, 1660, 1660)	Universal Lifeline Surcharge: 3.2% of customer airtime charges in '96 (Cal. Pub. Util. Code § 879, Re Moore Universal Telephone Services Act, P.U.C. decision, 87-10-088, 25 CPUC 2d 556 (1987)); Cal. High Cost Fund Surcharge: 0.27% (Re Alternate Regulatory Framework for Local Exchange Carriers, PUC Decision 94-09-065, 1994 WL 880774 (Cal. P.U.C. 1994); California High Cost Fund-B Surcharge: 2.87% (Cal. Pub. Util. decision re: its Motion into Universal Service); Cal. Teleconnect Fund: 0.41% (Cal. Pub. Util. decision re: its Motion into Universal Service); Applies to wireless providers, and are imposed on monthly charge of cellular air time (Cal. Pub. Util. § 739.30).
Colorado	\$75 (Colo. Rev. St. § 7 115-103)	Does not apply to wireless. \$0.10 per month per access line is imposed on local telephone service to fund the Colorado Disabled Telephone User's Fund. (40-17-101)	See sales & use tax	4.3% surcharge on phone bills. Does not apply to wireless.

PCIA  
STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Connecticut	9.5% (Conn. Gen. St. § 12-214)	6% (Conn. Gen. St. §§ 12-407, 408, 411)	Yes (Conn. Gen. St. §§ 12-407, 408)	None
Delaware	8.7% (Del. Tit. 30 § 1902)	None	N/A	None
District of Columbia	9.975% (D.C. Code § 47-1807)	5.75% (D.C. Code §§ 47-2001, 2002, 2202, 2206; D.C. Reg. 476.1)	No (D.C. Law No. 12-100, Laws 1998, effective April 30, 1998; D.C. Act No. 12-276, Laws 1998, approved January 26, 1998, effective after a 30-day Congressional review period)	10% of gross receipts from the provision of telecom. services-Mobile Telecommunications Tax (D.C. Code §§ 47-3902, 431457)

PCIA  
STATE TAX SPREADSHEET

Property Tax -

STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Connecticut	Centrally assessed by Connecticut Department of Revenue or the State Office of Policy and Management at 70% of FMV, imposed on tel. co's subject to sale tax pre-1990 or by election, otherwise local assessment (Conn. Gen. St. §§ 12-71, 12-80a)	5/10 of 1% of value (Conn. Gen. St. § 12-494)	None
Delaware	Locally assessed	2% of value, unless county imposes 1/2%, then 1 1/2% (Del. Tit. 30 § 5402)	For domestic corp's only, where the corporation has over \$10,000 shares authorized, \$90 for 1st 10,000 shares, plus \$50 for each additional 10,000 (Del. Tit. 8 § 503)
District of Columbia	Assessed by the Mayor of the District of Columbia: for the period October 1, 1997, through September 30, 1998, the real property tax rates, per \$100 of assessed value, are \$0.2400 for Class One Property, \$0.3850 for Class Two Property, \$0.4625 for Class Three Property, \$0.5375 for Class Four Property, and \$1.25 for Class Five Property. The special real property tax rates, per \$100 of assessed value, are \$0.7200 for Class One Property, \$1.155 for Class Two Property, \$1.3875 for Class Three Property, \$1.6125 for Class Four Property, and \$3.75 for Class Five Property. Effective retroactively to October 1, 1994, the personal property of toll telecommunication companies is exempt from personal property taxes (except for office equipment and office furniture), regardless of whether the item is used or consumed in the production of a taxable telecommunications service. Effective retroactively to May 1, 1997, a similar personal property exemption exists for wireless telecommunication companies. (D.C. Code §§ 47-812, 47-1508, 47-2501)	1.1% of value (D.C. Code § 47-903)	None

**PCIA  
STATE TAX SPREADSHEET**

<b>STATE</b>	<b>Public Utility Fee/Regulatory Fee</b>	<b>911 Fee (state admin.)</b>	<b>Bus. Occ./License Fee</b>
Connecticut	None	State administered fee of \$0.50 per month per CMRS connection. (Ct. Stat. Ann. 16-256q; 28-30a)	None
Delaware	60¢ per mile/year + 25¢/telephone transmitter furnished to customers (Del. Tit. 30 §§ 4101, 4102); 4.25% of taxable sales price of wireless services (Del. Tit. 30 § 5502)	None	License fee for engaging in business \$75 + \$25/location; plus a retailer license fee of .0075% of aggregate gross receipts from sale of goods and services (Del. Tit. 30 § 2905)
District of Columbia	10% of gross charges -Toll Telecommunications Tax (D.C. Code §§ 47-3902); No PSC registration requirement for cellular providers.	None	None

**PCIA  
STATE TAX SPREADSHEET**

<b>STATE</b>	<b>Inc./Reg. Fee</b>	<b>TDD/TDS Fee</b>	<b>Lease Tax</b>	<b>Universal Service Fund</b>
Connecticut	\$50 (Conn. Gen. St. §§ 33-922, 33-617)	Does not apply to wireless. Applies only to domestic telephone providers with over 100,000 customers prior to 1992. (C.G.S. 16-256(b))	See sales & use tax	None
Delaware	\$25 (domestic corp. certificate of incorporation) (Del Code §§ 8-101-104)	None	2% (Del. Tit. 30 § 4302)	None
District of Columbia	\$150 (D.C. Code § 29-399.22)	None	See sales & use tax	Does not apply to wireless. Wireline pay application fee of \$1,000; Carrier's share of subsidy based on individual total revenue for local service during previous year (D.C. Code §§ 43-1451, 1452, 1453)



PCIA  
STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Florida	5.5% (Fla. St. Ann. § 220.11)	6% (Fla. St. Ann. § 212.05)	7% (Fla. St. Ann. §§ 203.012, 212.05, Rule 12A 1.046)	2.5% of gross receipts from the provision of telecom. services (Fla. St. Ann. § 203.01, Rule 12B-6.001)
Georgia	6% (Ga. St. § 48-7-21)	4% (Ga. St. §§ 48-8-30, 6)	Yes (Ga. St. §§ 48-8-30, 2; Ga. Reg § 560-12-2-.24)	None
Hawaii	6.4% (Haw. Rev. St. § 235-71)	4% (Haw. Rev. St. §§ 237-13, 238-2, 237-23 (telecom receipts subject to PSC tax are exempt))	No, as long as receipts are subject to PSC tax (see Public Utility Fee)	None
Idaho	8% (Idaho Code § 63-3025)	5% (Idaho Code § 63-3619)	No	None

PCIA  
STATE TAX SPREADSHEET

Property Tax -			
STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Florida	Locally assessed	70¢ per \$100 (Fla. St. Ann. § 201.02)	None
Georgia	Locally assessed	\$1 per \$1,000 plus 10 cents per \$100 over the \$1,000 (Ga. St. § 48-6-1)	Graduated from \$10 to \$5000 depending on net worth of the domestic corp's or the apportioned net worth of the foreign corp. (Ga. St. § 48-13-73)
Hawaii	Locally assessed	None	None
Idaho	\$1 per \$100 of assessed value; however, no state tax has been imposed since 1965.(Art. VII, Sec. 9, ID Const.) "Public utility" does not include mobile telephone service; See locally assessed (Idaho Code § 286-63-201, 63-1313)	Transfer fee only on potatoes	None

PCIA  
STATE TAX SPREADSHEET

STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Florida	Register w/ Dept. of Revenue (Fla. St. Ann. §§ 350.111, 366.02, Rule 12B-6.0021, 12BER90-4(a)); No fee - see Gross Receipts Tax	Locally administered 911 fee (Fl. Stat. Ann. 365.171)	None
Georgia	N/A	Locally administered fee imposed on wireless providers. Max rate \$1.50 per cellular telephone per month. (Ga. Stat. Ann. 46-5 134)	None
Hawaii	The greater of \$30 or 0.0025% of gross income from the public utility's business during the preceding year (Haw. Rev. St. § 269-30); all gross income, both utility and nonutility, should be used in computing the public utilities fee imposed by this section. (Op. Att'y Gen. No. 61-100 (1961)); Public Service Co. ("PCS") tax is paid in lieu of property or excise taxes, and ranges between 5.885% to 8.2% of a wireless co's gross income, gross proceeds or value from intrastate wireless services. The rate is determined by a ration of net income to gross income and so varies depending on a company's income. (Haw. Rev. St. § 239-5)	State administered fee does not apply to wireless providers. (Hi. Stat. Ann. 369-16.95)	None
Idaho	None	Locally administered fee does not apply to wireless providers (Id. St. Ann. 31-4804)	None

**PCIA  
STATE TAX SPREADSHEET**

STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Florida	\$35 (Fla. St. Ann. § 607.1503)	Does not apply to wireless (Fla. Stat. Ann. 427.703)	See sales & use tax	Applies to wireless. Carrier's share of subsidy based on individual gross operating revenues (not to exceed 2.5%) during previous six months. If revenues are less than \$10,000, then no contribution is to be made. (1997 Fl. H.B. 3775)
Georgia	\$170 (Ga. St. § 14-2-1503)	Does not apply to wireless (Ga. Stat. Ann. 46-4-30)	See sales & use tax	Does not apply to wireless providers (Ga. Stat. 46-5-167)
Hawaii	\$100 (Haw. Rev. St. § 415-110)	Does not apply to wireless (Hi. Stat. Ann. 269-16.7)	See sales & use tax	Universal fund collections based on gross operating revenues; All telecommunications carriers must contribute to the program (Haw. Rev. St. § 269-42)
Idaho	\$100 (Idaho Code § 30-1-1501)	Does not apply to wireless (Id. Stat. Ann. 61-1306)	See sales & use tax	Does not apply to wireless. End user surcharge on local exchange service and MTS and WATS type services. Charge is 6¢/month/line (residential customers) and 14¢/month/line (business customers) Monthly local exchange surcharge is a cents per line charge (Idaho Code §§ 62-610, 62-603)

PCIA  
STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Illinois	7.3% (35 ILCS 201)	6.25% (35 ILCS 105/3-10 (use tax); 35 ILCS 110/3-10(service use tax);35 ILCS 115/3-10; 35 ILCS 120/2-10 (sales tax)	Yes - 5%: Telecom Excise Tax (35 ILCS 630/3-4)	Gross revenue tax (0.1% of gross revenue from the provision of utility services) has been held not to apply to wireless providers ( <i>Chi. SMSA Ltd. Psp. V. Illinois Commerce Comm'n</i> , No.3-96-0189, 10/16/96)
Indiana	7.9% (Ind. Code §§ 6-3-2-1, 6-3-8-4.1)	5% (Ind. Code §§ 6-2.5-2-1, 6-2.5-1-2, 6-2.5-2-2, 6-2.5-3-2, 6-2.5-3-3, 6-2.5-3-4)	Yes	None
Iowa	12% (Iowa Code § 422.33.1)	5% (Iowa Code §§ 422.43, 423.2)	Yes (Iowa Code § 422.43(1))	None
Kansas	7.35% (Kan. St. Ann. § 79-32.110)	4.9% (Kan. St. Ann. §§ 79-3603, 3703)	(Kan. St. Ann. § 79-3603)	None
Kentucky	8.25% (Ky. Rev. St. Ann. § 141.040)	6% (Ky. Rev. St. Ann. §§ 139.200, 310)		None

PCIA  
STATE TAX SPREADSHEET

Property Tax -			
STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Illinois	Locally assessed	50¢ per \$500 (Ill. Rev. St. ch. 35 § 200/31-10)	1/10 of 1% on the paid-in capital (\$25 minimum & \$1,000,000 maximum)(Ill. Rev. St. ch. 805 § 5/15.45)
Indiana	Assessed by the State Board of Tax Commissioners at 33 1/3% of true cash value; the state tax rate is limited to 1¢ on each \$100 of valuation (P.L. 6, Laws 1997 §§ 6-1.1-18-2, 6-1.1-8-25)	1.2% of gross sales receipt (Inf. Bulletin #47 (9-1-85), Ind. Code 6-2.1-8-6)	None
Iowa	Locally assessed	80¢ per \$500 (Iowa Code § 428A.1)	None
Kansas	Locally assessed	Mortgage registration fee of 0.26% of principal debt (Kan. St. Ann. § 79-3102)	\$1 for each \$1,000 of the corporation's shareholder's equity attributable to Kansas (\$20 minimum & \$2,500 maximum)(Kan. St. Ann. §§ 17-7503, 7505)
Kentucky	Assessed by the Kentucky Revenue Cabinet at 100% of fair cash value; tax rate at 31.5¢ per \$100 for real property and at 45¢ per \$100 for all other property (Kentucky Revised Statutes, Title IX, §§ 132.010, 132.190; Tangible Personal Property Assessment Manual of Kentucky)	50¢ per \$500 (Ky. Rev. St. Ann. § 142.050)	0.21%, or \$2.10 for every \$1,000 of capital employed in the business in the state (\$30 minimum) (Ky. Rev. St. Ann. § 136.070)

PCIA  
STATE TAX SPREADSHEET

STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Illinois	0.1%: Gross Revenue Tax (Ill.Rev. St. ch. § 220, para. 5/2-202)(imposed on utilities, of which cellular providers may not be included; See Chicago SMSA Ltd. Partnership v. Ill. Commerce Comm., No. 3-96-0189 (10-16-96))	Locally administered surcharge does not apply to wireless providers (Il. Stat. Ch. 50 s. 750/15.3; 750/2.12)	None
Indiana	0.15% (Ind. Code §§ 8-1-6-3, 8-1-6-4)	Locally administered surcharge applies to wireless providers (In. Stat. Ann. 36-8-16-5; 36-8-16-3)	None
Iowa	None	Locally administered surcharge does not apply to wireless providers (Ia. Stat. Ann. 34A.2)	None
Kansas	None	Locally administered tax does not apply to providers of wireless services. (Kan. St. Ann. §§ 12-5301, 5302)	None
Kentucky	For 1998 - 1999 year, \$0.0018280 cent per dollar applied to gross receipts of intrastate business, minimum fee of \$50 (Ky.Rev. St.Ann. § 278.130; Letter, Kentucky Public Service Commission, June 2, 1998))	Locally administered fee does not apply to wireless providers. (Ky. Stat. Ann. 65.760)	None

**PCIA  
STATE TAX SPREADSHEET**

<b>STATE</b>	<b>Inc./Reg. Fee</b>	<b>TDD/TDS Fee</b>	<b>Lease Tax</b>	<b>Universal Service Fund</b>
Illinois	\$75 (805 ILCS § 5/13.15)	None	No	93¢/month (AT&T non-business customers) or 4.9% of phone bill (AT&T business customers); Does not apply to wireless carriers (220 ILCS §§ 5/13.301.1, 5/13.204, 5/13.206)
Indiana	\$90 (Ind. Code § 23-149-3)	Does not apply to wireless (In. Stat. Ann. 8 1-2.3-11)	See sales & use tax	None
Iowa	\$100 (Iowa Code § 490.1503)	None	See sales & use tax	None
Kansas	\$75 (Kan. St. Ann. § 17-7301(b))	None	See sales & use tax	Rate is be equal to the contributions of wireline telecommunications service providers reduced by the % minutes of usage initiated and terminated entirely over the wireless network (Kan. St. Ann. §§ 66-2002, 55-2008, 1997 KS S.B. 212) Kansas Universal Service Fund applies to wireless providers, but has been found to violate the Telecommunications Act of 1996 by the Kansas Court of Appeals. (Ks. Stat. Ann. 66-2008, Citizens' Utility Ratepayer Board et. al. v. the State Corporation Commission of Kansas, No. 78,548 (Kan. Ct. App. 1997).
Kentucky	\$90 (Ky. Rev. St. Ann. § 271B.15-030)	None	See sales & use tax	None



PCIA  
STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Louisiana	8%	3% on telecommunications services. 4% on tangible personal property. La. Rev. Stat. §§47:302(A), 47-331, 51-1286, 39-2006.	Yes. Cellular phone services are subject to sales and use tax. La. Rev. Stat. Ann. § 47:301(14)(ii).	None.
Maine	8.93%	6%; however, excess revenue provision applies of current year revenues exceed prior year revenues by 8% in which case, rate is 5.5%. Me. Rev. Stat. Ann. Tit. §1811, 1861.	Yes. Maine taxes a cellular company's receipts from providing telephone or telegraph service. Service originating or terminating outside the state is not taxable. Me. Rev. Stat. Ann. Tit. 36, § 1752(18-B).	None.
Maryland	7%	5%. MD. Tax. Code Ann. §11-104(a), 11-101(k).	Yes. Maryland imposes sales and use tax on cellular telephone or other mobile telecommunications services. MD. Tax Code Ann. § 11-101(k).	The franchise tax on utilities is imposed at a rate of 2% of gross receipts derived from business in Maryland. MD. Stat. §8-403.

PCIA  
STATE TAX SPREADSHEET

Property Tax -			
STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Louisiana	Locally assessed	Louisiana does not impose a transfer tax.	
Maine	Just value of personal property assessed by The State Tax Assessor; taxed at 27 mills of just value. Telecommunications property subject to this tax continues to be exempt from ordinary local property taxation. (Me. Rev. Stat. Ann. Tit. 36 § 457, 458)	Maine imposes a transfer tax at the rate of \$2.20 per \$500 paid by each party.	No.
Maryland	Assessed by the Department of Assessments and Taxation at 100% of its value (Tax-Prop. Art. §§ 8-103(3), 8-103(4), 8-108, 8-109)	Maryland imposes a recordation tax at the state level at the rate of .5% of consideration paid.	No

**PCIA**  
**STATE TAX SPREADSHEET**

STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Louisiana	No. Wireless corporations are not public utilities and therefore do not pay a public utility fee tax. La. Rev. Stat. §§47:358; 45:1177. However, before engaging in business, cellular communications providers must register with the Louisiana Public Service Commission and pay a \$250 application fee. General Order, Public Service Commission (March 15, 1996). A supervision and inspection fee is imposed on public utilities at graduated rates depending on the gross receipts of the utility company. Wireless providers are taking the position that this tax does not apply to them. (LA Rev. St. Ann. 45:1177)	Locally administered 911 fee may be imposed on wireless providers (La. Stat. Ann. 33:9106)	None
Maine	No. The Maine Public Service Commission does not regulate cellular companies.	State-wide E-911 system not installed until 1999 or 2000. To aid in funding a 32¢ will be imposed on all telephone bills beginning in August 1998. ("Maine Still Awaiting Enhanced 911," Bangor Daily News, 4/27/98)	None
Maryland	Maryland does not regulate cellular companies.	State administered 911 fee is imposed on wireless providers at the rate of \$0.10 per wireless subscriber per month. (Md. Code 18-105)	None

**PCIA  
STATE TAX SPREADSHEET**

<b>STATE</b>	<b>Inc./Reg. Fee</b>	<b>TDD/TDS Fee</b>	<b>Lease Tax</b>	<b>Universal Service Fund</b>
Louisiana	LARS §12:304, \$50	Not imposed on wireless (La. Stat. 1061)	2% of monthly lease or rental price paid by lessee (R.S. 47:302)	None
Maine	MARS § 1202, \$180	None	See Sales Tax(M.R.S.A. §§ 1752, 1811)	None
Maryland	Ma St § 7-203, \$6;	None	See Sales Tax (A.C.M. §§ 11-101, 11-102)	Does not apply to wireless providers. Universal service trust fund surcharge imposed at a maximum of 45 cents per month on bills rendered for switched local exchange access in the state. (Md. State Finance and Procurement Code, 3-807)

PCIA  
STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Massachusetts	9.50%	5%. Mass. Gen. L. Ch. 64H, §§2,4,5; Mass. Gen. L. Ch. 64I, §2.	Yes. Mass. Gen. L. ch. 64H, § 1.	None.
Michigan	2.3% (single business tax)	6%. Mich. Stat. Ann. §§205.52, 205.93, 205.93(a).	Yes. Mich. Stat. Ann. §205.93a(a).	None.
Minnesota	9.80%	6.5%. Minn. Stat. Ann. §297A.02, 297A.14.	Yes. Minn. Stat. Ann. § 297A.01(3)(f).	None.

PCIA  
STATE TAX SPREADSHEET

Property Tax -

STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Massachusetts	Assessed by the Massachusetts Department of Revenue at 100% of its fair cash value; The tax rate is equal to the average of the annual rates for three years preceding that in which the assessment is made upon property as returned by the assessors of the several towns, plus an additional 14% surtax. (Ch. 59, Sec. 2A, 5, 39; Ch. 684, Sec. 89; Ch. 63, Sec. 55; Ch. 63, Sec. 58)	Massachusetts imposes a transfer tax on the entire consideration paid at the rate of \$4.56 per \$1000.	No
Michigan	Locally assessed	Michigan imposes a transfer tax on fair market value of property transferred at the rate of \$3.75 per \$500.	No
Minnesota	Locally assessed	When transfers are made pursuant to mergers, consolidations, sales or transfers of substantially all of the assets of corporations pursuant to plans of reorganization or there is no consideration or when the consideration, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, is \$500 or less, the tax is \$1.65. When the consideration, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, exceeds \$500, the tax is \$1.65 plus \$1.65 for each additional \$500 or fraction of that amount. Minn. Stat. § 287.21.	No.

PCIA  
STATE TAX SPREADSHEET

STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Massachusetts	Massachusetts deregulated cellular telecommunications services in August, 1994. Department of Public Utilities 94-73.	None - service is funded by fees charged to consumers who use local telephone company's 411 telephone directory service. ("Enhance 911 On Way After Years of Bickering," The Patriot Ledger, 2/13/97)	None
Michigan	The Michigan PSC does not have authority over providers of cellular services. Mich. Stat. Ann. §484.2401.	Locally administered 911; currently, fee does not apply to wireless providers (Mi. Stat. Ann. 484.1102)	None
Minnesota	Cellular providers are not regulated under the Minnesota PSC and are not required to register with the PSC upon commencing operations.	State administered 911 fee applies to wireless providers and is imposed at a rate of up to \$0.30 per month per access line or wireless phone. Additional E-911 fee of X per month is also imposed on wireless carriers. (Mn. Stat. Ann. 403.11, 403.13)	None

**PCIA  
STATE TAX SPREADSHEET**

<b>STATE</b>	<b>Inc./Reg. Fee</b>	<b>TDD/TDS Fee</b>	<b>Lease Tax</b>	<b>Universal Service Fund</b>
Massachusetts	MAGL §4, \$300	None	See Sales Tax (64 G.L.M. §§ 1,2)	None
Michigan	MCL § 450.2015, \$10	None	See Sales Tax(M.C.L. §§ 205.51, 205.93)	None
Minnesota	MI St § 303.06, \$150	Does not apply to wireless. Local telephone companies must collect from each subscriber a monthly surcharge of no more than 10 cents per customer access line, including trunk equivalents, to fund telecommunication access for communication-impaired persons. Minn. Stat. §237.52.	See Sales Tax (M.S. §§ 297A.01, 297A.02)	None



PCIA  
STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Mississippi	5%	7%. Miss. Code Ann. §§27-65-17; 27-65-19.	Yes. Miss. Code Ann. § 27-65-19.	None.
Missouri	6.25%	4.225%. Mo. Rev. Stat. §§144.020.1, 144.610.1; Art. IV Mo. Const. §§43, 47.	Yes. Mo. Rev. Stat. §§ 144.010.1(8)c; 144.020.1(4)	None.

**PCIA  
STATE TAX SPREADSHEET**

Property Tax -			
STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Mississippi	Locally assessed	Tax is levied upon the filing and recording of every lease and other writing which creates a leasehold interest in and to any nonproducing oil, gas or other minerals that may be produced from lands situated within the state.	Yes. \$2.50 per \$1,000 of domestic and foreign book value of capital consisting of capital stock, surplus, and undivided profits, employed in state.
Missouri	Locally assessed	Missouri does not impose a transfer tax at the state, county or city level.	Yes. 1/20 of 1% (50\$ per \$100 or .05%) of domestic and foreign-proportion of par value of outstanding shares and surplus in excess of \$200,000 representing property and assets in Missouri.

**PCIA  
STATE TAX SPREADSHEET**

STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Mississippi	Mississippi does not regulate cellular providers. However, Mississippi requires certification and tariffs to be filed with the PSC for informational purposes only. In addition, Mississippi imposes a tax on all public utilities whose rates are subject to regulation by the PSC or whose utility services are electrical in nature in order to pay for the administration and enforcement activities of the PSC. The rate is .00164% of annual gross receipts from intrastate operations. It is unclear whether cellular providers are subject to the assessment.	Locally administered 911 fee applies to wireless carriers (Ms. Stat. Ann. 19-5303)	None
Missouri	Missouri PSC does not regulate cellular communications providers.	Locally administered 911 fee does not apply to wireless (Mo. Stat. Ann. 190.305)	None

**PCIA  
STATE TAX SPREADSHEET**

<b>STATE</b>	<b>Inc./Reg. Fee</b>	<b>TDD/TDS Fee</b>	<b>Lease Tax</b>	<b>Universal Service Fund</b>
Mississippi	Miss St § 70-4-15.03, \$500	Does not apply to wireless. Applies only to local exchange carriers. (Ms. Stat. Ann. 77-3- 507)	7% gross income of renting or leasing personal property used within state (M.C. § 27-65- 23)	None
Missouri	Mo Code § 351.576, \$150	Does not apply to wireless providers (Mo. Stat. Ann. 209.255)	See Sales Tax (M.R.S. § 144.020(8))	Missouri USF Surcharge applies to wireless providers. M.R.S. § 392.48; 4 CSR 240.31.010 Rates not established.

PCIA  
STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Montana	6.75%	There is no state sales/use tax in Montana.	No.	There is a utilities tax on telephone companies (including cellular) imposed at the rate of 1.8% on sums over \$250 quarterly. M.C.A. 15-51-101.
Nebraska	7.81%	5%. Neb. Rev. Stat. §77-2701.02.	Although "cellular services" are not specifically included in the statutes, regulations, or rulings, informal conversations with Department of Revenue officials suggest that they are taxable.	None.

PCIA  
STATE TAX SPREADSHEET

Property Tax -

STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Montana	Assessed by Montana Department of Revenue at 100% of its market value (Mont. Code Ann. § 15-1-101, 15-8-111, 15-23-303)	There is no real estate transfer tax in Montana.	No
Nebraska	Assessed by Nebraska Property Tax Administrator at 100% of fair market value (Neb. Rev. St. §§ 77-103, 105, 119, 801)	A transfer tax is imposed on the full actual consideration paid and is imposed upon the grantor executing the deed upon the privilege of transferring beneficial interest in or legal title to real estate. Neb. §76-901. The rate is \$1.75 per \$1,000 of value. (0.00175) Neb. §76-901.	Yes. Graduated from \$13 for \$10,000 or less based on domestic paid up capital stock, and foreign capital employed in Nebraska, to \$11,995 for over \$100 million. Foreign corporations pay double; maximum, \$15,000.

**PCIA**  
**STATE TAX SPREADSHEET**

STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Montana	Cellular providers are not regulated under the Montana PSC and are not required to register with the PSC upon commencing operations. Mont. Code Ann. § 69-3-803(3).	\$0.50 per month per access line or wireless telephone. (For basic 9-1-1 services, a fee of 25¢ per month per access line is imposed on the amount charged each service subscriber in the state for telephone exchange access services, wireless telephone service, or other 9-1-1 accessible services. For enhanced 9-1-1 services, a fee of 25¢ per month per access line is imposed on the same services that are subject to the basic 9-1-1 services fee) (MCA 10-4-201).	The telephone company license tax is imposed on a cellular telecommunications company's gross income derived from intrastate business. Mont. Code Ann. § 15-53-101; Mont. Admin. R. §42.31.501(4). See "Gross Receipts" Column
Nebraska	Cellular providers are not regulated under the Nebraska PSC and are not required to register with the PSC upon commencing operations. Neb. Rev. Stat. § 86-808.	Locally administered. Does not apply to wireless. Max rate \$1 per access line per month. (Ne. Stat. Ann. 86-1003)	None

**PCIA  
STATE TAX SPREADSHEET**

STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Montana	MCA § 35-1-1028, \$20	Does not apply to wireless providers (Mt. St. Ann. 53-19-311)	See sales & use tax	<p>Montana USF surcharge applies to wireless providers. The surcharge rate for FY98 is calculated according to the following formula: \$250,000 divided by an amount equal to the total retail revenue as defined in Sec. 69-3-803(7), MCA, for all intrastate telecommunications services in the state of Montana.</p> <p>The surcharge rate for FY99 will be calculated according to the following formula: \$500,000 divided by an amount equal to the total retail revenue as defined in Sec. 69-3-803(7), MCA, for all intrastate telecommunications services in the state of Montana. (M.C.A. § 69-3-860; Regs. 38.5.3009)</p>
Nebraska	RS §§ 21-20,170, 21-20,122, \$130	Does not apply to wireless providers (Ne. St. Ann. 86-1305)	See Sales Tax, (R.S.N. §§ 77-2702.07, 77-2702.12, 77-2702.15, 77-2703)	Nebraska USF surcharge applies to wireless providers. R.S. § 86-1405 (terminates 6/30/99)



PCIA  
STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Nevada	None	Combined rate of 6.5%. (General Sales/use tax of 2%. Local school support tax 2.25%, city-county tax rate of 2.25%). Nev. Rev. Stat. §§372.105; 372.185; 374.110; 374.190; 377.040.	The tax is not imposed on telecommunications services, but is imposed on the materials, supplies and equipment purchased by a cellular company for use in providing telecommunications services. Nev. Rev. Stat. §§ 372.105; 372.185, 374.190; 377.040.	Utilities in Nevada pay tax on 2% of net profits. N.R.S. 709.110.
New Hampshire	7%	There is no state sales/use tax in New Hampshire.	n/a	None.
New Jersey	9%	6%. N.J. Rev. Stat. §§54:32B-3; 54:32B-6.	Yes. N.J. Rev. Stat § 54:32B-2(cc).	For telecommunications companies other than local exchange carriers, the rate is 5% of gross receipts. N.J. Rev. Stat. §54:30A-18(a). However, when gross receipts do not exceed \$50,000, the rate is 2%.

PCIA  
STATE TAX SPREADSHEET

Property Tax -

STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Nevada	Locally assessed	Transfer tax imposed at the rate of 65¢ per \$500 of consideration paid.	No
New Hampshire	Locally assessed	Transfer tax is imposed at the rate of 50¢ per \$100 of price or consideration.	No
New Jersey	Locally assessed	Transfer tax is imposed at the rate of \$1.75 for each \$500 of consideration up to \$150,000. For amounts over \$150,000, tax is imposed at the rate of \$2.50 for each \$500.	No.

PCIA  
STATE TAX SPREADSHEET

STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Nevada	State agencies are currently considering the proper extent of state regulation of commercial mobile radio services in Nevada. In the interim, applicants may receive certificates within sixty days after completion of an application and payment of a \$200 fee. Nev. Rev. Stat. § 704.020. In addition, all public utilities subject to regulation by the Nevada PSC are subject to the mill levy tax. The rate is 3.45 mills and may not exceed 4.25 mills total on each dollar of gross operating revenue derived from intrastate operations. Nev. Rev. Stat. § 704.033(4)(a).	None	None
New Hampshire	There is a Communications services tax of 3% of gross charges. (N.H. Rev. Stat. Ann. § 82-A:3,4; H.B. 442, ch. 96.2) The tax is imposed on cellular services. (N.H. Rev. Stat. Ann. § 82-A:2.III) "Gross charge" means the amount paid for communications services and for all services and equipment provided in connection with the service, valued in money, including cash, credits, services and property of every kind or nature, and shall be determined without any deduction on account of the cost of such communications services, the cost of materials used, labor or service costs or any other expense whatsoever. ( N.H. Rev. Stat. Ann. § 82-A:2)	State administered 911 fee is imposed on each radio service exchange line per month (RSA 106-H:9)	None
New Jersey	NJ Board of Public Utilities does not have jurisdiction over providers of cellular communications. N.J. Rev. Stat. §48:2-13.	New Jersey does not impose an emergency phone number (911) surcharge. E-911 service is funded by state appropriations. (NJ. Stat. Ann. 52:17C-14)	None

PCIA  
STATE TAX SPREADSHEET

STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Nevada	NRS §§80.010, 80.050, \$125-\$650+. Note that \$425 is required for amounts of authorized capital stock valued at \$1 million, and \$225 is required for each additional \$500,000 or fraction thereof.	Does not apply to wireless providers (Nv. St. Ann. 707.360)	See Sales Tax (N.R.S. §§ 372.060, 372.105)	Applies to wireless providers. An annual determination of the amount required to fund universal service for the upcoming year is made by the PUC. The commission will then set the assessment based on a percentage rate on anticipated revenues from retail intrastate telecommunication service of all certificated providers of telecommunication service required to recover this amount. (Regs. 704.68054)
New Hampshire	RSA § 293-A:15.03, \$35	None	See sales & use tax	None
New Jersey	NJ St §14A:13-4, \$100	None	See Sales Tax (R.S.N.J. §§ 54:32B-2, 54:32B-3)	None

PCIA  
STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
New Mexico	7.60%	Gross receipts tax: 4.25% of interstate telecommunications gross receipts. N.M. Stat. Ann. § 7-9C-3. Compensating use tax on sales of tangible personal property and intrastate telecommunications services: 5%. N.M. Stat. Ann. § 7-9-4.	Yes. N.M. Stat. Ann. § 7-9-4; 7-9C-2.	None.
New York	11.5%. However, corporations subject to franchise tax under §§ 183-186 are not subject to the Franchise Tax on Business Corporations.	4%. N.Y. Tax Law §§ 1105; 1110. MCTD rate is 0.257%. N.Y. Tax Law § 1109(a); N.Y. Reg. § 530.1.	Yes. N.Y. Tax Law § 1105(c).	3.5% of gross receipts from sales of "telecommunications services" plus the applicable Metropolitan Commuter Transportation District ("MCTD") tax. § 186-e(2)(a). Additionally, NY taxes .75% of gross earnings derived from New York sources, plus the applicable MCTD and § 188 surcharges. § 184(1).

**PCIA  
STATE TAX SPREADSHEET**

Property Tax -			
STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
New Mexico	Assessed by the Taxation and Revenue Department at 33.33% of market value ( N.M. Stat. Ann. § 417-36-2, 7-36-3, 7-36-15)	New Mexico does not impose a state or local transfer tax.	\$50 per taxable year or any fraction thereof.
New York	Assessed by the State Board of Equalization and Assessment only if classified as a "special franchise," at a rate not exceed the full value of property. Only the real property is subject to property tax. Special franchises include the value of the right to use public property and the value of the tangible property of the taxpayer on, under, above or through public property. (NY Const., Art. XVI, § 2; N.Y. Real Prop. Tax Law §§ 102, 112)	New York imposes a tax on the transfer of real property or interest therein when the consideration exceeds \$500. N.Y. Tax Law §1402; Reg. §575.2.	Tax is the greater of (a) \$75; (b) one-and-five-tenths mills per dollar of net value of issued capital stock allocated to New York (not less than \$5 per share); or (c) three-eighths mills for each one percent of dividends paid, provided dividends paid on any kind of the corporation's capital stock during the preceding calendar year amounted to 6% or more. N.Y. Tax Law § 183(3).

PCIA  
STATE TAX SPREADSHEET

STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
New Mexico	The utility and carrier fee may not exceed 0.5% of gross receipts. The fee is imposed on cellular companies. N.M. Stat. Ann. § 63-7-20.	Does not apply to wireless providers. State fee is \$0.51 per month per access line, comprised of \$0.25 911 emergency surcharge and \$0.26 network and database surcharge (NM Stat. 63-90-1) ("Cell Phone Calls Thwart 911 Dispatchers," Albuquerque Journal, 7/6/98)	None
New York	N/A	New York imposes an emergency surcharge on all cellular telephones. The rate is \$0.70 per month per cellular telephone. The surcharge must appear on bills rendered for cellular telephone service within New York. (NY County Law §309.)	None

**PCIA  
STATE TAX SPREADSHEET**

STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
New Mexico	NM St § 53-17-5, \$200 \$1,000	Does not apply to wireless providers (NM Stat. 63-9F-1) TRS surcharge is imposed at 0.33% of the gross amount paid by customers for intrastate telecommunications services. Telecommunications companies must assess, collect and remit the surcharge. N.M. Stat. §63-9D-5.	See Gross Receipts Tax (N.M.S.A. §§ 7-9-3, 7-9-4)	USF charge does not apply to wireless providers. Applies only to providers of local exchange service. (NM Stat. 63-9A-3)
New York	NY St § 1301.2 & 4, \$225	None	See Sales Tax (60 N.Y.C.L. §§1101, 1105)	None



PCIA  
STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
North Carolina	7.50%	Gross receipts derived by a cellular telephone company from providing intrastate local, toll or private telecommunications services are subject to sales tax at the rate of 3% for local service or 6 1/2 % for intrastate service. Interstate and International service are not taxable. N.C. Gen. Stat. § 105-164.4; N.C. Admin. Code § 17:07B.3204.	Yes. N.C. Gen. Stat. § 105-164.4.	A person, firm or corporation that owns or operated a business entity for the provision of local telecommunications service is subject to tax at the rate of 3.22% of the company's taxable gross receipts. N.C. Stat. §105-120(a); Rules and Bulletins, Dept. of Revenue. The state has applied this tax to receipts from the provision of wireless services.
North Dakota	10.50%	5%. N.D. Cent. Code § 57-39.2-02.1(1).	Yes. N.D. Cent. Code § 57-39.2-02.1(1)(b).	Yes. Rate is 2.5% of adjusted gross receipts. ND St. Ann. § 57-34-01
Ohio	8.90%	5%. Ohio Rev. Code Ann. §§5739.02(A); 5739.025; 5741.02(A).	Yes. 5%. Ohio Rev. Code §5739.01(AA).	Telephone companies pay tax at the rate of 4.75% of gross receipts. This tax does apply towards providers of wireless service. Ohio R.C. §5727.38.

PCIA  
STATE TAX SPREADSHEET

Property Tax -			
STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
North Carolina	Assessed by the State Board of Assessment at 100% of its true value in money (N.C. Stat. § 105-283, 105-333)	North Carolina imposes a tax on transfers of real property. The rate of the tax is \$1 on each \$500, or fractional part thereof, of the consideration or value of the interest or property conveyed. N.C. Stat. § 105-228.30.	Yes. Domestic and foreign---\$1.50 per \$1,000 of the following bases yielding the highest rate: (i) capital stock, surplus and undivided profits (ii) in-state investments in tangible property, or (iii) 55% of the appraised value of tangible property in-state and value of intangible property shown on North Carolina intangible tax return. Minimum tax is \$35.
North Dakota	Previously assessed by the State Board of Equalization at 50% of true and full value; Beginning in 1998, the current state method of taxing telephone companies' real and personal property will be replaced by a 2% gross receipts tax. (ND CONST Art. 10, § 4; N.D. Code § 57-02-04, 57-02-05.1, 57-06-05, 57-06-03; ND H.B. 1068)	North Dakota does not impose a real estate transfer tax at the state or local level.	No.
Ohio	Assessed by the Tax Commissioner, generally at 30% for real property and 25% for tangible personal property (5715.01, 5711.22, 5727.10)	Transfer fee mandated by the state is collected by the counties at the rate of \$.10 per \$100 of consideration paid.	Yes. 5.1% of the first \$50,000 of value of issued and outstanding stock determined according to net income plus 8.9% of the value over \$50,000 or 5.82 mills times the value of issued and outstanding stock determined according to total value of capital surplus, undivided profits and reserves, whichever is greater, plus 8.9% on taxable income in excess of \$50,000.